

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MEALS & RENTALS TAX WORKSHEET
LINE-BY-LINE INSTRUCTIONS

Prior to filing a return, all licensed operators must complete the WORKSHEET found in this booklet on pages 7 and 8. This worksheet will provide an historical record of the Meals & Rentals Tax reported by your business each month during the year. The worksheet is to be maintained with your records for three (3) years from the due date of tax or date the return is filed, whichever is later.

The shaded lines on this instruction page and those found on the Meals & Rentals Tax worksheet are the **ONLY** entries which the Telefile system will request you to enter or verify when filing your return.

Enter **ONLY** the requested items. **DO NOT ENTER YOUR GROSS SALES RECEIPTS ON TELEFILE.** If you have questions regarding these entries, call (603) 271-3701.

ENTER your business name on the line in the upper left corner of the worksheet.

ENTER your six (6) digit Meals & Rentals Tax license number in the block located in the upper left corner of the worksheet.

DO NOT ENTER your personal identification number (PIN) on the worksheet. The PIN is necessary for filing your return on the TELEFILE and/or the PCFILE system; however, this number should not be disclosed to anyone **except** those persons specifically authorized to act on your behalf.

Receipts from Meals & Beverages

LINE 1	Enter the net receipts/net sales for the period for items sold where the tax is included in the price of the item sold, (excluding tax).
LINE 2	Multiply Line 1 x .08 and Enter on Line 2.
LINE 3	Enter the gross receipts/gross sales for the period for items where the tax is not included in the price of the item sold, (including tax).
LINE 4	Multiply Line 3 x .0741 and Enter on Line 4.
LINE 5	Enter the TOTAL MEALS TAX, Line 2 plus Line 4. Round to the nearest dollar and ENTER WHOLE DOLLARS ONLY.

Receipts from Rentals

LINE 6	Enter the total room rental receipts minus any tax-exempt amount described on Line 21.
LINE 7	Enter permanent resident receipts. (Receipts received from occupants having greater than 185 days of continuous occupancy are not subject to the Meals & Rentals Tax.)
LINE 8	Enter the taxable room rental receipts, Line 6 minus Line 7.
LINE 9	Enter the TOTAL ROOM RENTAL TAX. Circle the rate which applies. Line 8 x rate, .08 if tax excluded or .0741 if tax included. Round to the nearest dollar and ENTER WHOLE DOLLARS ONLY.
LINE 10	Enter the total motor vehicle rental receipts.
LINE 11	Enter the TOTAL MOTOR VEHICLE RENTAL TAX. Circle the rate which applies. Line 10 x rate, .08 if tax excluded or .0741 if tax included. Round to the nearest dollar and ENTER WHOLE DOLLARS ONLY.
LINE 12	Enter the total amount of tax, by adding Line 5 plus Line 9 plus Line 11 to calculate the total amount of the tax. NOTE: Taxpayers who substantially understate their tax on Line 12 may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax. A substantial understatement is one which exceeds the greater of 10% of the amount of tax (Line 12) or \$5,000.

Additions and Deductions

Commission of 3% may be taken by operators who timely file in accordance with RSA 78-A:8. Commission MAY NOT be deducted by an operator not meeting the requirements of RSA 78-A:7. (See 3% Commission Requirements on page 9.)

Deductions:	
LINE 13	Multiply Line 12 x .03 and Enter total on Line 13.
LINE 14	Enter payments made in advance of the due date for the current tax period or for any Credit Memo you have received from the Department.
LINE 15	Enter total deductions, Line 13 plus Line 14.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MEALS & RENTALS TAX WORKSHEET
LINE-BY-LINE INSTRUCTIONS (continued)

Additions: LINE 16	<p>Tax due not timely paid shall have interest at a rate of 8% per annum for returns due in the year 2003. The interest is calculated on the balance of tax due from the original due date to the date paid.</p> <p>Multiply the Total Tax by the number of days late x .000219. Enter this amount on Line 16.</p> <p>Example: To calculate interest on a return 15 days late with a tax due of \$500, see below. $\\$500 \text{ tax} \times 15 \text{ days late} \times .000219 = \\$1.64 \text{ interest due}$</p>																								
LINE 17	<p>Tax due not timely paid may have a penalty for failure to pay imposed. A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.</p> <p>Multiply the Total Tax by 10% and Enter on Line 17.</p> <p>Example: To calculate the 10% penalty for failure to pay on \$500 tax, see below. $\\$500 \times .10 \text{ penalty for failure to pay} = \\50 penalty due</p>																								
LINE 18	<p>A taxpayer failing to timely file a complete return may be subject to a penalty for failure to file equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of the tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return has been filed.</p> <p>Multiply the Total Tax by the percentage which applies and Enter the penalty for failure to file on Line 18.</p> <p>Example: To calculate the penalty for failure to file, see below.</p> <table border="0"> <tr> <td>Tax is:</td><td>Due date:</td><td>When filed:</td><td>Failure to file penalty due:</td></tr> <tr> <td>\$500</td><td>1/15</td><td>1/16 - 2/15</td><td>\$ 25 (tax x 5%) or \$10 whichever is greater</td></tr> <tr> <td>\$500</td><td>1/15</td><td>2/16 - 3/15*</td><td>\$ 50 (tax x 10%) or \$20 whichever is greater</td></tr> <tr> <td>\$500</td><td>1/15</td><td>3/16 - 4/15</td><td>\$ 75 (tax x 15%) or \$30 whichever is greater</td></tr> <tr> <td>\$500</td><td>1/15</td><td>4/16 - 5/15</td><td>\$100 (tax x 20%) or \$40 whichever is greater</td></tr> <tr> <td>\$500</td><td>1/15</td><td>on or after 5/16</td><td>\$125 (tax x 25%) or \$50 whichever is greater</td></tr> </table> <p>* If the return is due on 1/15 and filed on 2/16, the penalty is calculated at 10%: 5% for the first month, (1/16-2/15) and 5% for the part thereof of the second month, (2/16)</p>	Tax is:	Due date:	When filed:	Failure to file penalty due:	\$500	1/15	1/16 - 2/15	\$ 25 (tax x 5%) or \$10 whichever is greater	\$500	1/15	2/16 - 3/15*	\$ 50 (tax x 10%) or \$20 whichever is greater	\$500	1/15	3/16 - 4/15	\$ 75 (tax x 15%) or \$30 whichever is greater	\$500	1/15	4/16 - 5/15	\$100 (tax x 20%) or \$40 whichever is greater	\$500	1/15	on or after 5/16	\$125 (tax x 25%) or \$50 whichever is greater
Tax is:	Due date:	When filed:	Failure to file penalty due:																						
\$500	1/15	1/16 - 2/15	\$ 25 (tax x 5%) or \$10 whichever is greater																						
\$500	1/15	2/16 - 3/15*	\$ 50 (tax x 10%) or \$20 whichever is greater																						
\$500	1/15	3/16 - 4/15	\$ 75 (tax x 15%) or \$30 whichever is greater																						
\$500	1/15	4/16 - 5/15	\$100 (tax x 20%) or \$40 whichever is greater																						
\$500	1/15	on or after 5/16	\$125 (tax x 25%) or \$50 whichever is greater																						
LINE 19	<p>Enter the sum of Lines 16, 17 and 18.</p>																								
LINE 20	<p>Enter the TOTAL PAYMENT DUE, Line 12 minus Line 15 plus Line 19. Round to the nearest dollar and ENTER WHOLE DOLLARS ONLY. The amount entered here is the amount to be deducted from the account you have authorized for this purpose.</p> <p>NOTE: For operators filing a paper return, Form DP-14, enclose a check payable to the State of NH for the amount shown on Line 20. If less than \$1.00 do not pay but still file the return.</p> <p>PC Filed or Telefiled returns filed timely will have the payment, on Line 20, deducted from their account the next business day AFTER THE RETURN DUE DATE (commonly on the 16th of the month). PC Filed or Telefiled payment for late filed returns will be deducted the NEXT BUSINESS DAY following the day the return was filed.</p>																								
LINE 21	<p>Enter the total Meals & Rentals receipts which are exempt from tax. As an example, federal, New Hampshire state and New Hampshire municipal employees on government business and having the proper documentation may be exempt from the payment of this tax. For further clarification, contact the Department at (603) 271-3400.</p>																								
LINE 22	<p>PC Filers or Telefilers should enter the 10 digit confirmation number assigned by the Telefile System at the conclusion of your filing. This number is an important record of your Telefile transaction and will be requested should any research of your electronic filing be required. Enter this number on your worksheet in the block under the corresponding tax period. PCFILER's should print a copy of their completed transaction prior to exiting the PCFILE to maintain a record of their transaction and confirmation number.</p>																								

BUSINESS NAME _____

STATE OF NEW HAMPSHIRE

LICENSE NUMBER

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PIN **Enter PIN on Telefile**

THIS WORKSHEET MUST BE COMPLETED PRIOR TO FILING THE NH MEALS & RENTALS RETURN

For the month of

January

February

March

April

May

Filing due date

02/17/2003

03/17/2003

04/15/2003

05/15/2003

06/16/2003

RECEIPTS FROM MEALS AND BEVERAGES

1	Tax Excluded Receipts					
2	Meals Tax @ 8% (Line 1 multiplied by .08)					
3	Tax Included Receipts					
4	Meals Tax @ 7.41% (Line 3 multiplied by .0741)					
5	TOTAL MEALS TAX (Line 2 plus Line 4)					

RECEIPTS FROM RENTALS

6	Room Rental Receipts					
7	Permanent Resident Receipts					
8	Taxable Room Rental Receipts Line 6 minus Line 7					
9	TOTAL ROOM RENTAL TAX Check rate used. <input type="checkbox"/> .08 <input type="checkbox"/> .0741 Line 8 multiplied by .08 or .0741.					
10	Motor Vehicle Rental Receipts					
11	TOTAL MOTOR VEHICLE RENTAL TAX. Circle rate used. Line 10 x rate, .08 if tax excluded, .0741 if tax included. Round to nearest dollar.					
12	TOTAL TAX (Line 5 plus Line 9 plus Line 11)					

ADDITIONS AND DEDUCTIONS

13	Commission (Line 12 multiplied by .03) See 3% commission requirement on page 9					
14	Advanced Payment or Credit Memo					
15	TOTAL DEDUCTIONS (Line 13 plus Line 14)					
16	Interest (See instructions)					
17	Penalty for Failure to Pay (See instructions)					
18	Penalty for Failure to File (See instructions)					
19	TOTAL ADDITIONS (Sum of Lines 16, 17 & 18)					

20	TOTAL PAYMENT DUE (Line 12 minus Line 15 plus Line 19)					
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Payment authorized on Line 20 will be debited from your account the next business day after the filing due date

21	TAX EXEMPT MEALS & RENTALS RECEIPTS (See instructions)					
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January

February

March

April

May

THE TELEFILE SYSTEM WILL PROVIDE A 10 DIGIT CONFIRMATION NUMBER TO VERIFY THE

22	CONFIRMATION NUMBER	_____	_____	_____	_____	_____
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Telefile Telephone Number (603) 271-1000

AND MUST BE RETAINED FOR THREE YEARS FROM THE DUE DATE OF THE TAX OR THE DATE THE RETURN IS FILED WHICHEVER IS LATER.

June	July	August	September	October	November	December	TOTAL
07/15/2003	08/15/2003	09/15/2003	10/15/2003	11/17/2003	12/15/2003	01/15/2004	2003

RECEIPTS FROM MEALS AND BEVERAGES

1							
2							
3							
4							
5							

RECEIPTS FROM RENTALS

6							
7							
8							
9							
10							
11							
12							

ADDITIONS AND DEDUCTIONS

13							
14							
15							
16							
17							
18							
19							
20							

above if the return is timely filed and on the next business day following the date the return was filed for late filed return.

21							
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June	July	August	September	October	November	December	2003
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TRANSACTION. PLEASE FOR THE NUMBER IN THE APPROPRIATE SPACE BELOW.

22							
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